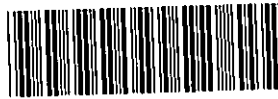


**ATCO**  
GROUP

Corporate Office



07028034

Telephone: (403) 292-7970  
Fax: (403) 292-7623  
e-mail: karen.sharp@atco.com

October 29, 2007

Securities and Exchange Commission  
Judiciary Plaza  
450 - 5 Street NW  
Washington, DC 20549

**PROCESSED**

NOV 19 2007

THOMSON  
FINANCIAL

**SUPPL**

**Canadian Utilities Limited**  
**File No.: 82-34744**  
**Exemption Pursuant to Rule 12g3-2(b)**

Dear Sir or Madam:

Pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended, enclosed is a copy of the following:

- Corporation's Form 5 - Declaration of Dividends and Press Release

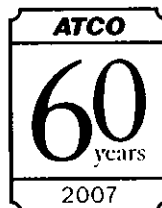
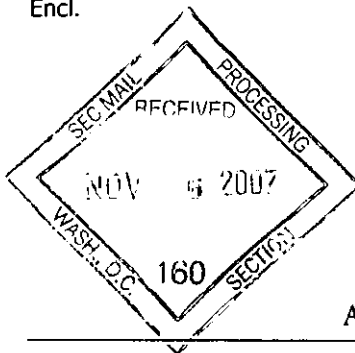
As required pursuant to Rule 12g3-2(b), the exemption number appears in the upper right-hand corner of each unbound page and of the first page of each bound document.

Please indicate your receipt of the enclosed by stamping the enclosed copy of this letter and returning it to the sender in the enclosed self-addressed, stamped envelope.

Regards,

Karen Sharp, Senior Administrative Assistant  
Corporate Secretarial Department  
ATCO Ltd. and Canadian Utilities Limited

Encl.



ATCO LTD. & CANADIAN UTILITIES LIMITED

1400, 909 - 11th Avenue S.W., Calgary, Alberta T2R 1N6 Tel (403) 292-7500 Fax (403) 292-7623

## Form 5 Submission - Dividend/Distribution Declaration

Issuer : Canadian Utilities Limited

---

Security Symbol	Amount	Currency	Declaration Date	Record Date	Payable Date
CU	.315	CAD	10/25/2007	11/07/2007	12/01/2007
CU.X	.315	CAD	10/25/2007	11/07/2007	12/01/2007
CU.PR.A	.3625	CAD	10/25/2007	11/07/2007	12/01/2007
CU.PR.B	.3750	CAD	10/25/2007	11/07/2007	12/01/2007

---

## Filed on behalf of the Issuer by:

Name: Leigh-Anne Norris  
Phone: (403) 292-7579  
Email: Leigh-Anne.Norris@atco.com  
Submission Date: 10/25/2007  
Last Updated: 10/25/2007

END